



Baker&Hostetler LLP

45 Rockefeller Plaza  
New York, NY 10111

T 212.589.4200  
F 212.589.4201  
www.bakerlaw.com

August 3, 2020

Lan Hoang  
direct dial: 212.589.4262  
lhoang@bakerlaw.com

**VIA ECF AND ELECTRONIC MAIL**

Honorable Stuart M. Bernstein  
United States Bankruptcy Court  
Southern District of New York  
One Bowling Green  
New York, New York 10004-1408

Re: *Picard v. Michael Mann, et al.*, Adv. Pro. No. 10-04390 (SMB)

Dear Judge Bernstein:

We are counsel to Plaintiff Irving H. Picard, Esq., as Trustee for the substantively consolidated SIPA liquidation of Bernard L. Madoff Investment Securities LLC and the chapter 7 estate of Bernard L. Madoff, in the above-referenced adversary proceeding. The parties are scheduled to appear before Your Honor at a follow-up pre-trial conference tomorrow, August 4, 2020 at 10:00 a.m.

At the last conference, counsel for Defendants BAM, L.P., Michael Mann, and Meryl Mann advised that before consenting to the final Joint Pretrial Order, they would like to discuss a stipulation regarding the payment of taxes by Mr. Mann in conjunction with their arguments on prejudgment interest. The Trustee had not previously been made aware of this request but was open to considering a stipulation in order to finalize the Joint Pretrial Order. The Court adjourned the matter for one week.

The Trustee received a schedule of Mr. Mann's "Madoff Tax Cost Analysis" on Friday, July 31, additional tax returns over the weekend, and Defendants' proposed language for the stipulation today. The Trustee has not completed his review of the produced tax returns and related schedule and is unable to agree to a stipulation at this time, but remains open to doing so to facilitate the trial in this matter. Accordingly, the parties jointly request that the conference be adjourned for one week to August 11, 2020, or as soon thereafter at the Court's convenience.

Honorable Stuart M. Bernstein

August 3, 2020

Page 2

Thank you for the Court's consideration of this request and please contact the undersigned if you have questions or require further information.

Respectfully submitted,

*/s/ Lan Hoang*

Lan Hoang

cc: Arthur H. Ruegger (arthur.ruegger@dentons.com)  
Carole Neville (carole.neville@dentons.com)